

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
(Eastern Division)

In re:

SUSAN J. EMERSON,

Debtor.

Chapter 7

Case No. 12-10311-JNF

ORDER ALLOWING TRUSTEE'S OBJECTION TO CLAIM OF
CAPITAL ONE, N.A. (NEIMAN MARCUS)
(Claim No. 4-2)

This matter having come before this Court on the *Trustee's Objection to Claim of Capital One, N.A. (Neiman Marcus)* [docket no. 75] (the "Objection"), and this Court having reviewed the Objection; and this Court having determined that the legal and factual bases establish just cause for the relief granted in this order;

THIS COURT HEREBY FINDS THAT:

A. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, venue of this case and this Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409, and this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(B).

B. Service of the Objection was appropriate.

C. No response was filed to the Objection by the deadline for filing responses on March 6, 2015.

NOW THEREFORE, taking into consideration the foregoing findings and all of the evidence before the Court, it is **HEREBY ORDERED, ADJUDGED, AND DECREED AS FOLLOWS:**

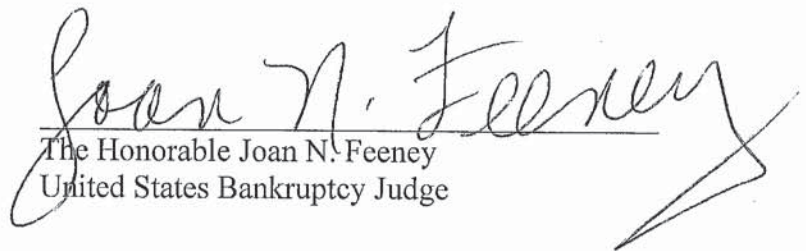
1. The Objection is hereby **SUSTAINED**.

2. The secured claim asserted by Capital One, N.A. ("Capital One") in its proof of claim (Claim No. 4-2) is hereby disallowed.

3. Capital One shall have an allowed, unsecured claim in the amount of \$297,379.99.

4. The allowed, unsecured claim of Capital One was filed after the bar date and shall be paid, pursuant to 11 U.S.C. § 726(a)(2) & (3), only after all timely-filed, allowed unsecured claims have been paid.

Dated: March 10, 2015


The Honorable Joan N. Feeney
United States Bankruptcy Judge

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